

Exhibit L

Pursuant to Local Rule 1007-2(b)-(2)(A) and (C), the following provides the estimated amount of weekly payroll to the Debtors' Employees (not including officers, directors and stockholders), (ii) the estimated amount to be paid to officers, stockholders, directors, (iii) the estimated amount to be paid to financial and business consultants retained by the Debtors:

None.